

VILLAGE OF BISCAYNE PARK

UNAUDITED FINANCIAL STATEMENTS

AS OF

DECEMBER 31, 2022

VILLAGE OF BISCAYNE PARK

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VILLAGE OF BISCAYNE PARK

COMBINED BALANCE SHEET

DECEMBER 31, 2022

	GOVERNMENTAL TYPE FUNDS							TOTAL GOVERNMENTAL FUNDS	
	GENERAL	ARP FUND	ROAD FUND	BUILDING FUND	POLICE FORFEITURE FUND	CITT (TRANSIT) FUND	CITT (TRANSPORTATION) FUND		CAPITAL PROJECTS FUND
ASSETS:									
CASH-OPERATING (5232)	\$5,427,874	---	---	---	---	---	---	---	\$5,427,874
CASH-OPERATING (3807)	\$156,013	---	---	---	---	---	---	---	\$156,013
CASH-OPERATING (6202)	---	---	---	---	---	\$109,279	\$324,764	---	\$434,043
CASH-OPERATING (8905)	---	---	---	---	\$6,349	---	---	---	\$6,349
CASH-OPERATING (2902)	---	---	---	---	\$28,200	---	---	---	\$28,200
CASH-OPERATING (4755)	---	---	\$154,742	---	---	---	---	---	\$154,742
CASH-OPERATING (4771)	---	\$1,535,199	---	---	---	---	---	---	\$1,535,199
CASH-OPERATING (4789)	---	---	---	\$76,413	---	---	---	---	\$76,413
DUE FROM GENERAL FUND	---	---	\$9,308	\$35,848	---	---	\$44,858	---	\$90,014
DUE FROM ROAD FUND	\$5,656	---	---	---	---	---	---	---	\$5,656
DUE FROM CITT-TRANSPORTATION	---	---	---	---	---	---	---	\$58,431	\$58,431
DUE FROM POLICE FORFEITURE FUND	\$54,372	---	---	---	---	---	---	---	\$54,372
INVEST-STATE BOARD (POOL)	\$12,295	---	---	---	---	---	---	---	\$12,295
TOTAL ASSETS	\$5,663,076	\$1,535,199	\$164,049	\$112,260	\$34,549	\$109,279	\$369,623	\$58,431	\$8,046,466
LIABILITIES:									
ACCOUNTS PAYABLE	\$161,381	---	---	---	---	---	---	---	\$161,381
UNION DUES PAYABLE-PBA	\$286	---	---	---	---	---	---	---	\$286
UNION DUES PAYABLE-PAT	\$142	---	\$156	---	---	---	---	---	\$298
FRS PENSION PAYABLE	\$39,042	---	\$1,557	\$605	---	---	---	---	\$41,204
457 PAYABLE	\$1,042	---	---	---	---	---	---	---	\$1,042
DUE TO GENERAL FUND	---	---	\$14,964	\$4,677	\$54,372	---	\$4,432	---	\$78,444
DUE TO BUILDING FUND	\$31,171	---	---	---	---	---	---	---	\$31,171
DUE TO SANITATION FUND	\$407,744	---	---	---	---	---	---	---	\$407,744
DUE TO CITT FUND-TRANSPORTATION	\$40,427	---	---	---	---	---	---	---	\$40,427
DUE TO CAPITAL PROJECTS FUND	---	---	---	---	---	---	\$58,431	---	\$58,431
DUE TO OTHER GOVERNMENTS	---	---	---	---	---	\$13,199	\$52,798	---	\$65,997
COMPLIANCE BONDS PAYABLE	\$4,000	---	---	---	---	---	---	---	\$4,000
COUNTY PERMIT SURCHARGE	---	---	---	\$6,709	---	---	---	---	\$6,709
STATE PERMIT SURCHARGE-DBR	---	---	---	\$14,748	---	---	---	---	\$14,748
DEFERRED REVENUE	---	\$1,535,116	---	---	---	---	---	---	\$1,535,116
TOTAL LIABILITIES	\$685,235	\$1,535,116	\$16,677	\$26,739	\$54,372	\$13,199	\$115,661	\$0	\$2,446,999
FUND BALANCES:									
RESTRICTED FOR:									
CAPITAL PROJECTS	---	---	---	---	---	---	---	\$58,431	\$58,431
ARP	---	\$83	---	---	---	---	---	---	\$83
ROADS	---	---	\$147,372	---	---	---	---	---	\$147,372
BUILDING	---	---	---	\$85,521	---	---	---	---	\$85,521
POLICE FORFEITURE	---	---	---	---	(\$19,823)	---	---	---	(\$19,823)
CITT	---	---	---	---	---	\$96,080	\$253,962	---	\$350,042
ASSIGNED TO:									
EMERGENCY RESPONSE	\$1,640,934	---	---	---	---	---	---	---	\$1,640,934
UNASSIGNED:	\$3,336,908	---	---	---	---	---	---	---	\$3,336,908
TOTAL FUND BALANCES	\$4,977,841	\$83	\$147,372	\$85,521	(\$19,823)	\$96,080	\$253,962	\$58,431	\$5,599,467
TOTAL LIABILITIES & FUND BALANCES	\$5,663,076	\$1,535,199	\$164,049	\$112,260	\$34,549	\$109,279	\$369,623	\$58,431	\$8,046,466

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
REVENUES:				
AD VALOREM TAX	\$2,795,112	\$2,342,238	\$2,342,238	\$0
UTILITY TAXES - ELECTRIC	\$180,000	\$45,000	\$38,149	(\$6,851)
UTILITY TAXES - WATER	\$33,500	\$8,375	\$0	(\$8,375)
UTILITY TAXES - GAS/PROPANE	\$6,800	\$1,700	\$1,385	(\$315)
SIMPLIFIED COMMUNICATIONS TAX	\$70,899	\$17,725	\$14,145	(\$3,580)
FRANCHISE FEES - ELECTRIC	\$125,000	\$31,250	\$12,914	(\$18,336)
FRANCHISE FEES - GAS/PROPANE	\$2,115	\$529	\$240	(\$288)
STATE REVENUE SHARING - MUNICIPAL	\$99,924	\$24,981	\$24,874	(\$107)
STATE REVENUE SHARING - HALF CENT SALES TAX	\$271,602	\$67,901	\$26,981	(\$40,920)
GRANTS	\$85,000	\$21,250	\$0	(\$21,250)
LOCAL REVENUE SHARING - SCHOOL CROSSING GUARD	\$750	\$188	\$158	(\$30)
LOCAL REVENUE SHARING - LAW ENFORCEMENT TRAINING	\$950	\$238	\$84	(\$153)
RECREATIONAL PROGRAM FEES	\$9,500	\$2,375	\$5,483	\$3,108
CONCESSION STAND	\$600	\$150	\$385	\$235
FACILITY RENTALS	\$4,500	\$1,125	\$2,670	\$1,545
TRAFFIC FINES	\$16,000	\$4,000	\$3,735	(\$265)
OFF DUTY POLICE SERVICE CHARGES	\$0	\$0	\$70,207	\$70,207
LIEN SEARCH FEES	\$3,000	\$750	\$1,015	\$265
FINES - CODE COMPLIANCE	\$25,000	\$6,250	\$7,143	\$893
MISCELLANEOUS REVENUE	\$7,500	\$1,875	\$2,603	\$728
INTEREST INCOME	\$5,000	\$1,250	\$1,301	\$51
CONTRIBUTIONS AND DONATIONS	\$0	\$0	\$3,552	\$3,552
TOTAL REVENUES	\$3,742,752	\$2,579,148	\$2,559,263	(\$19,886)
EXPENDITURES				
COMMISSION				
COMPENSATION	\$12,000	\$3,000	\$2,667	\$333
FICA	\$918	\$230	\$204	\$26
COMMUNICATIONS	\$2,803	\$701	\$693	\$7
PROMOTIONAL ACTIVITIES	\$0	\$0	\$93	(\$93)
SUBSCRIPTIONS & MEMBERSHIPS	\$1,550	\$1,973	\$1,973	\$0
EDUCATION & TRAINING	\$2,000	\$500	\$420	\$80
TOTAL COMMISSION	\$19,271	\$6,403	\$6,050	\$354
ADMINISTRATION (511)				
ADMINISTRATIVE SALARY-VILLAGE MANAGER	\$100,000	\$23,077	\$21,703	\$1,374
REGULAR SALARIES-VILLAGE CLERK	\$73,140	\$16,878	\$15,872	\$1,006
REGULAR SALARIES-ADMIN/CLERK ASST	\$75,430	\$17,407	\$16,412	\$995
PART-TIME SALARIES-FINANCE REPORTING MANAGER	\$5,000	\$1,250	\$0	\$1,250
FICA/MEDICARE	\$19,398	\$4,476	\$4,130	\$346
FLORIDA RETIREMENT SYSTEM	\$49,265	\$12,316	\$13,270	(\$954)
HEALTH INSURANCE	\$54,725	\$13,681	\$13,549	\$132
WORKERS COMPENSATION INSURANCE	\$566	\$283	\$310	(\$27)
PROFESSIONAL FEES	\$180,614	\$45,154	\$41,402	\$3,752
AUDITING FEES	\$32,500	\$11,500	\$11,500	\$0
FINANCE CONTRACT	\$68,250	\$17,063	\$17,063	\$0
TRAVEL & PER DIEM	\$6,300	\$1,575	\$1,810	(\$235)
COMMUNICATIONS	\$23,719	\$5,930	\$9,168	(\$3,239)
POSTAGE	\$9,698	\$2,425	\$2,015	\$410
UTILITIES	\$11,572	\$2,893	\$1,081	\$1,812
RENTALS AND LEASES	\$11,162	\$2,791	\$3,831	(\$1,040)
PROPERTY INSURANCE	\$258,045	\$129,022	\$124,989	\$4,034
REPAIRS AND MAINTENANCE	\$20,000	\$5,000	\$0	\$5,000
PRINTING & BINDING	\$3,000	\$750	\$123	\$627
PROMOTIONAL ACTIVITIES	\$2,000	\$500	\$1,402	(\$902)
LEGAL ADVERTISING	\$4,000	\$1,000	\$229	\$771
MUNICIPAL ELECTIONS	\$5,000	\$1,250	\$78	\$1,172
OTHER CURRENT CHARGES	\$13,239	\$3,310	\$3,599	(\$289)
OFFICE SUPPLIES	\$6,500	\$1,625	\$1,742	(\$117)
OPERATING SUPPLIES	\$5,000	\$1,250	\$3,648	(\$2,398)
DUES & MEMBERSHIPS	\$5,950	\$1,488	\$1,210	\$277
EDUCATION & TRAINING	\$4,000	\$1,000	\$462	\$538
CONTINGENCY	\$2,000	\$500	\$0	\$500
TOTAL ADMINISTRATION	\$1,050,073	\$325,393	\$310,599	\$14,794

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
POLICE (521)				
REGULAR SALARIES	\$626,431	\$144,561	\$140,563	\$3,998
PART TIME SALARIES	\$143,488	\$33,113	\$36,934	(\$3,821)
OVERTIME	\$29,000	\$6,692	\$8,803	(\$2,110)
OTHER PAYS	\$11,360	\$2,840	\$2,124	\$716
OFF DUTY POLICE	\$0	\$0	\$63,885	(\$63,885)
FICA/MEDICARE	\$63,440	\$14,640	\$14,630	\$10
FLORIDA RETIREMENT SYSTEM	\$213,012	\$53,253	\$60,602	(\$7,350)
HEALTH INSURANCE	\$56,110	\$14,028	\$15,593	(\$1,566)
WORKERS COMPENSATION INSURANCE	\$42,019	\$21,009	\$23,047	(\$2,037)
PROFESSIONAL SERVICES	\$17,100	\$4,275	\$1,809	\$2,466
TRAVEL & PER DIEM	\$2,500	\$625	\$0	\$625
COMMUNICATIONS	\$14,814	\$3,703	\$4,951	(\$1,247)
UTILITIES	\$3,740	\$935	\$632	\$303
RENTALS & LEASES	\$69,392	\$17,348	\$17,027	\$321
INSURANCE-POLICE	\$22,515	\$11,257	\$10,725	\$533
REPAIRS & MAINTENANCE	\$75,000	\$18,750	\$25,877	(\$7,127)
PRINTING & BINDING	\$500	\$125	\$0	\$125
OPERATING SUPPLIES	\$134,350	\$33,588	\$53,845	(\$20,258)
DUES & MEMBERSHIPS	\$1,500	\$375	\$260	\$115
EDUCATION & TRAINING	\$5,000	\$1,250	\$2,406	(\$1,156)
CONTINGENCY	\$20,000	\$5,000	\$6,400	(\$1,400)
CAPITAL OUTLAY	\$2,500	\$625	\$0	\$625
TOTAL POLICE	\$1,553,771	\$387,992	\$490,113	(\$102,120)
CODE COMPLIANCE (529)				
REGULAR SALARIES	\$102,003	\$23,539	\$13,500	\$10,039
FICA/MEDICARE	\$7,803	\$1,801	\$842	\$959
FLORIDA RETIREMENT SYSTEM	\$12,149	\$3,037	\$1,651	\$1,386
HEALTH INSURANCE	\$19,306	\$4,827	\$4,165	\$662
WORKERS COMPENSATION INSURANCE	\$3,990	\$1,995	\$2,189	(\$193)
COMMUNICATIONS	\$1,867	\$467	\$155	\$311
RENTALS & LEASES	\$5,976	\$1,494	\$1,424	\$70
INSURANCE	\$2,658	\$1,329	\$1,266	\$63
REPAIRS & MAINTENANCE	\$600	\$150	\$129	\$21
OPERATING SUPPLIES	\$1,900	\$475	\$0	\$475
MEMBERSHIPS & DUES	\$400	\$100	\$150	(\$50)
EDUCATION & TRAINING	\$1,500	\$375	\$0	\$375
TOTAL CODE COMPLIANCE	\$160,152	\$39,589	\$25,472	\$14,117
PUBLIC WORKS (539)				
REGULAR SALARIES	\$220,282	\$50,834	\$45,578	\$5,257
OVERTIME	\$5,000	\$1,154	\$1,230	(\$76)
EMPLOYEE BONUSES	\$1,500	\$1,500	\$1,500	\$0
FICA/MEDICARE	\$17,349	\$4,337	\$3,684	\$653
FLORIDA RETIREMENT SYSTEM	\$26,414	\$6,604	\$6,609	(\$5)
HEALTH INSURANCE	\$46,964	\$11,741	\$9,692	\$2,049
WORKERS COMPENSATION INSURANCE	\$19,945	\$9,972	\$10,939	(\$967)
CONTRACT SERVICES	\$12,000	\$3,000	\$2,981	\$20
TRAVEL & PER DIEM	\$3,600	\$900	\$600	\$300
COMMUNICATIONS	\$4,640	\$1,160	\$1,273	(\$113)
UTILITIES	\$20,772	\$5,193	\$2,585	\$2,608
RENTALS & LEASES	\$2,000	\$500	\$429	\$71
PROPERTY INSURANCE	\$11,365	\$5,682	\$6,183	(\$500)
REPAIRS & MAINTENANCE	\$40,000	\$10,000	\$1,657	\$8,343
LANDSCAPE MAINTENANCE	\$101,000	\$25,250	\$2,202	\$23,048
OTHER CURRENT CHARGES	\$18,000	\$4,500	\$0	\$4,500
OPERATING SUPPLIES	\$35,510	\$8,878	\$4,345	\$4,533
DUES & MEMBERSHIPS	\$500	\$125	\$0	\$125
EDUCATION & TRAINING	\$500	\$125	\$0	\$125
CAPITAL OUTLAY	\$5,000	\$1,250	\$0	\$1,250
TOTAL PUBLIC WORKS	\$592,339	\$152,705	\$101,486	\$51,219

VILLAGE OF BISCAYNE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
PARKS AND RECREATION (572)				
REGULAR SALARIES	\$60,000	\$13,846	\$12,992	\$855
PART TIME SALARIES	\$41,695	\$9,622	\$6,539	\$3,083
FICA/MEDICARE	\$7,780	\$1,945	\$1,494	\$451
FLORIDA RETIREMENT SYSTEM	\$12,112	\$3,028	\$2,921	\$106
HEALTH INSURANCE	\$10,111	\$2,528	\$2,198	\$329
WORKERS COMPENSATION INSURANCE	\$262	\$131	\$144	(\$13)
COMMUNICATIONS	\$5,039	\$1,260	\$958	\$302
UTILITIES	\$5,396	\$1,349	\$1,253	\$96
RENTALS & LEASES	\$3,749	\$937	\$341	\$596
PROPERTY INSURANCE	\$7,074	\$3,537	\$4,168	(\$631)
REPAIRS & MAINTENANCE	\$27,000	\$6,750	\$2,925	\$3,825
CONCESSION EXPENSES	\$500	\$125	\$0	\$125
SPECIAL EVENTS	\$18,300	\$4,575	\$9,132	(\$4,557)
OPERATING SUPPLIES	\$1,500	\$375	\$315	\$60
MEMBERSHIPS & DUES	\$500	\$125	\$0	\$125
EDUCATION & TRAINING	\$2,000	\$500	\$570	(\$70)
INFRASTRUCTURE IMPROVEMENTS	\$105,000	\$26,250	\$0	\$26,250
TOTAL PARKS AND RECREATION	\$308,019	\$76,883	\$45,950	\$30,933
TOTAL EXPENDITURES	\$3,683,624	\$988,964	\$979,669	\$9,296
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$59,128	\$1,590,184	\$1,579,594	(\$10,590)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN FROM SANITATION FUND	\$48,490	\$12,122	\$0	(\$12,122)
OPERATING TRANSFER IN FROM ROAD FUND	\$22,181	\$5,545	\$0	(\$5,545)
OPERATING TRANSFER (OUT) TO BUILDING FUND	(\$26,142)	(\$6,536)	\$0	\$6,536
OPERATING TRANSFER (OUT) TO CAPITAL PROJECTS FUND	(\$103,656)	(\$25,914)	\$0	\$25,914
TOTAL OTHER FINANCING SOURCES/(USES)	(\$59,128)	(\$14,782)	\$0	\$14,782
NET CHANGE IN FUND BALANCES	\$0	\$1,575,402	\$1,579,594	\$4,192
FUND BALANCE-BEGINNING	\$0		\$3,398,247	
FUND BALANCE-ENDING	\$0		\$4,977,841	

VILLAGE OF BISCAYNE PARK

AMERICAN RESCUE PLAN FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
REVENUES:				
GRANTS	\$0	\$0	\$0	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$83	
FUND BALANCE-ENDING	\$0		\$83	

VILLAGE OF BISCAYNE PARK

ROAD FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
REVENUES:				
LOCAL OPTION GAS TAX	\$76,977	\$19,244	\$13,252	(\$5,993)
STATE REVENUE SHARING - MUNICIPAL	\$27,250	\$6,812	\$6,218	(\$594)
FDOT 6 AVE MEDIAN MAINTENANCE	\$2,856	\$714	\$714	\$0
TOTAL REVENUES	\$107,083	\$26,771	\$20,184	(\$6,587)
EXPENDITURES				
REGULAR SALARIES	\$86,009	\$19,848	\$18,667	\$1,182
OVERTIME	\$1,000	\$231	\$711	(\$480)
SPECIAL PAY	\$1,000	\$1,000	\$1,000	\$0
FICA/MEDICARE	\$6,733	\$1,683	\$1,553	\$130
FLORIDA RETIREMENT SYSTEM	\$10,363	\$2,591	\$2,152	\$439
HEALTH INSURANCE	\$19,306	\$4,827	\$5,213	(\$386)
WORKERS COMPENSATION INSURANCE	\$9,977	\$2,494	\$5,472	(\$2,978)
COMMUNICATIONS	\$480	\$120	\$181	(\$61)
RENTALS & LEASES	\$0	\$0	\$0	\$0
INSURANCE	\$2,604	\$651	\$1,240	(\$589)
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$3,120	\$780	\$736	\$44
EDUCATION & TRAINING	\$0	\$0	\$0	\$0
	0			
TOTAL EXPENDITURES	\$140,592	\$34,225	\$36,925	(\$2,700)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$33,510)	(\$7,454)	(\$16,741)	(\$9,286)
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$23,800	\$5,950	\$0	(\$5,950)
TOTAL OTHER FINANCING SOURCES/(USES)	\$23,800	\$5,950	\$0	(\$5,950)
NET CHANGE IN FUND BALANCES	(\$9,710)	(\$1,504)	(\$16,741)	(\$15,236)
FUND BALANCE-BEGINNING	\$9,710		\$164,113	
FUND BALANCE-ENDING	\$0		\$147,372	

VILLAGE OF BISCAYNE PARK
BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
REVENUES:				
BUILDING PERMITS	\$75,000	\$18,750	\$75,097	\$56,347
ELECTRIC PERMITS	\$10,000	\$2,500	\$6,783	\$4,283
PLUMBING PERMITS	\$12,000	\$3,000	\$7,224	\$4,224
MECHANICAL PERMITS	\$7,500	\$1,875	\$4,229	\$2,354
PAINTING PERMITS	\$0	\$0	\$0	\$0
GARAGE SALE PERMITS	\$300	\$75	\$99	\$24
FILM PERMITS	\$0	\$0	\$0	\$0
PORTABLE STORAGE UNIT PERMITS	\$0	\$0	\$450	\$450
OTHER FEES - PLAN REVIEW	\$5,000	\$1,250	\$4,100	\$2,850
OTHER FEES - PERMIT APPLICATION FEES	\$10,000	\$2,500	\$2,950	\$450
OTHER FEES - HOME OCCUPATION	\$1,500	\$375	\$1,920	\$1,545
OTHER FEES - VARIANCE APPLICATION FEE	\$450	\$113	\$375	\$263
OTHER FEES - LANDLORD APPLICATION	\$25,000	\$6,250	\$2,300	(\$3,950)
MISCELLANEOUS INCOME	\$2,250	\$563	\$3,091	\$2,529
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$149,000	\$37,250	\$108,618	\$71,368
EXPENDITURES				
REGULAR SALARIES	\$37,680	\$8,695	\$8,180	\$516
FICA/MEDICARE	\$2,883	\$665	\$626	\$39
FLORIDA RETIREMENT SYSTEM	\$4,488	\$1,122	\$1,209	(\$87)
HEALTH INSURANCE	\$9,653	\$2,413	\$2,206	\$207
WORKERS COMPENSATION INSURANCE	\$108	\$27	\$59	(\$32)
PROFESSIONAL SERVICES	\$78,375	\$19,594	\$0	\$19,594
OFFICE TECHNOLOGY	\$40,455	\$39,781	\$39,781	\$0
REPAIRS & MAINTENANCE	\$0	\$0	\$0	\$0
OPERATING SUPPLIES	\$500	\$125	\$0	\$125
MEMBERSHIPS & DUES	\$0	\$0	\$100	(\$100)
EDUCATION & TRAINING	\$1,000	\$250	\$0	\$250
TOTAL EXPENDITURES	\$175,142	\$72,672	\$52,160	\$20,512
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$26,142)	(\$35,422)	\$56,458	\$91,880
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$26,142	\$6,536	\$0	(\$6,536)
TOTAL OTHER FINANCING SOURCES/(USES)	\$26,142	\$6,536	\$0	(\$6,536)
NET CHANGE IN FUND BALANCES	\$0	(\$28,887)	\$56,458	\$85,344
FUND BALANCE-BEGINNING	\$0		\$29,064	
FUND BALANCE-ENDING	\$0		\$85,521	

VILLAGE OF BISCAYNE PARK

POLICE FORFEITURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		(\$19,823)	
FUND BALANCE-ENDING	\$0		(\$19,823)	

VILLAGE OF BISCAYNE PARK

CITT FUND-TRANSIT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$39,609	\$9,902	\$0	(\$9,902)
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$39,609	\$9,902	\$0	(\$9,902)
EXPENDITURES				
TRANSIT PROJECTS	\$120,000	\$30,000	\$10,000	\$20,000
TOTAL EXPENDITURES	\$120,000	\$30,000	\$10,000	\$20,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$80,391)	(\$20,098)	(\$10,000)	\$10,098
NET CHANGE IN FUND BALANCES	(\$80,391)	(\$20,098)	(\$10,000)	\$10,098
FUND BALANCE-BEGINNING	\$80,391		\$106,080	
FUND BALANCE-ENDING	\$0		\$96,080	

VILLAGE OF BISCAYNE PARK
CITT FUND-TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
REVENUES:				
TRANSPORTATION SURTAX	\$158,435	\$39,609	\$44,858	\$5,250
GRANT	\$350,000	\$87,500	\$0	(\$87,500)
INTEREST INCOME	\$1,000	\$250	\$0	(\$250)
TOTAL REVENUES	\$509,435	\$127,359	\$44,858	(\$82,500)
EXPENDITURES				
STREETLIGHTING	\$26,951	\$6,738	\$6,647	\$91
STORM DRAIN-INSPECT/CLEAN	\$15,000	\$3,750	\$0	\$3,750
STORM DRAIN-CONSTRUCTION	\$803,500	\$200,875	\$0	\$200,875
TOTAL EXPENDITURES	\$845,451	\$211,363	\$6,647	\$204,716
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$336,016)	(\$84,004)	\$38,211	\$122,215
NET CHANGE IN FUND BALANCES	(\$336,016)	(\$84,004)	\$38,211	\$122,215
FUND BALANCE-BEGINNING	\$336,016		\$215,751	
FUND BALANCE-ENDING	\$0		\$253,962	

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2016				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
	RECEIVED					
BALANCE	9/30/15		\$	49,601.10	\$ 337,355.66	\$ 386,956.76
DEPOSIT	10/9/15	\$	9,915.00	\$ 1,983.00	\$ 7,932.00	\$ 9,915.00
DEPOSIT	11/18/15	\$	8,512.00	\$ 1,702.40	\$ 6,809.60	\$ 8,512.00
DEPOSIT	12/29/15	\$	11,445.00	\$ 2,289.00	\$ 9,156.00	\$ 11,445.00
DEPOSIT	2/8/16	\$	8,993.00	\$ 1,798.60	\$ 7,194.40	\$ 8,993.00
DEPOSIT	3/22/16	\$	9,646.00	\$ 1,929.20	\$ 7,716.80	\$ 9,646.00
DEPOSIT	4/26/16	\$	14,302.00	\$ 2,860.40	\$ 11,441.60	\$ 14,302.00
DEPOSIT	5/27/16	\$	9,308.00	\$ 1,861.60	\$ 7,446.40	\$ 9,308.00
DEPOSIT	6/24/16	\$	9,463.00	\$ 1,892.60	\$ 7,570.40	\$ 9,463.00
DEPOSIT	7/26/16	\$	13,533.00	\$ 2,706.60	\$ 10,826.40	\$ 13,533.00
DEPOSIT	8/9/16	\$	9,443.00	\$ 1,888.60	\$ 7,554.40	\$ 9,443.00
DEPOSIT	9/21/16	\$	9,451.00	\$ 1,890.20	\$ 7,560.80	\$ 9,451.00
FY 16 REVENUES				\$ 22,802.20	\$ 91,208.80	\$ 114,011.00
BALANCE AT 9/30/16				\$ 72,403.30	\$ 428,564.46	\$ 500,967.76

FY 2017				TRANSIT 20%	TRANSPORTATION 80%	
BALANCE	9/30/16		\$	72,403.30	\$ 428,564.46	\$ 500,967.76
DEPOSIT	10/4/16	\$	11,838.00	\$ 2,367.60	\$ 9,470.40	\$ 11,838.00
DEPOSIT	11/9/16	\$	9,013.00	\$ 1,802.60	\$ 7,210.40	\$ 9,013.00
DEPOSIT	12/5/16	\$	9,003.00	\$ 1,800.60	\$ 7,202.40	\$ 9,003.00
DEPOSIT	12/29/16	\$	11,907.00	\$ 2,381.40	\$ 9,525.60	\$ 11,907.00
DEPOSIT	2/8/17	\$	8,687.00	\$ 1,737.40	\$ 6,949.60	\$ 8,687.00
DEPOSIT	3/3/17	\$	9,601.00	\$ 1,920.20	\$ 7,680.80	\$ 9,601.00
DEPOSIT	4/12/17	\$	14,095.00	\$ 2,819.00	\$ 11,276.00	\$ 14,095.00
DEPOSIT	6/7/17	\$	9,412.00	\$ 1,882.40	\$ 7,529.60	\$ 9,412.00
DEPOSIT	7/11/17	\$	9,290.00	\$ 1,858.00	\$ 7,432.00	\$ 9,290.00
DEPOSIT	7/31/17	\$	13,680.00	\$ 2,736.00	\$ 10,944.00	\$ 13,680.00
DEPOSIT	8/23/17	\$	9,644.00	\$ 1,928.80	\$ 7,715.20	\$ 9,644.00
DEPOSIT	9/29/17	\$	9,474.00	\$ 1,894.80	\$ 7,579.20	\$ 9,474.00
FY 17 TOTAL				\$ 25,128.80	\$ 100,515.20	\$ 125,644.00
BALANCE AT 9/30/17				\$ 97,532.10	\$ 529,079.66	\$ 626,611.76

FY 2018				TRANSIT 20%	TRANSPORTATION 80%	TOTAL
BALANCE	9/30/17		\$	97,532.10	\$ 529,079.66	\$ 626,611.76
DEPOSIT	10/13/17	\$	12,499.00	\$ 2,499.80	\$ 9,999.20	\$ 12,499.00
DEPOSIT	11/9/17	\$	9,551.00	\$ 1,910.20	\$ 7,640.80	\$ 9,551.00
DEPOSIT	12/5/17	\$	8,855.00	\$ 1,771.00	\$ 7,084.00	\$ 8,855.00
DEPOSIT	12/21/17	\$	11,432.00	\$ 2,286.40	\$ 9,145.60	\$ 11,432.00
DEPOSIT	2/1/18	\$	9,677.00	\$ 1,935.40	\$ 7,741.60	\$ 9,677.00
DEPOSIT	3/15/18	\$	10,383.00	\$ 2,076.60	\$ 8,306.40	\$ 10,383.00
DEPOSIT	4/5/18	\$	15,359.00	\$ 3,071.80	\$ 12,287.20	\$ 15,359.00
DEPOSIT	5/31/18	\$	10,172.00	\$ 2,034.40	\$ 8,137.60	\$ 10,172.00
DEPOSIT	6/8/18	\$	10,024.00	\$ 2,004.80	\$ 8,019.20	\$ 10,024.00
DEPOSIT	7/27/18	\$	14,824.00	\$ 2,964.80	\$ 11,859.20	\$ 14,824.00
DEPOSIT	8/31/18	\$	10,241.00	\$ 2,048.20	\$ 8,192.80	\$ 10,241.00
DEPOSIT	9/19/18	\$	9,784.00	\$ 1,956.80	\$ 7,827.20	\$ 9,784.00
FY 18 TOTAL				\$ 26,560.20	\$ 106,240.80	\$ 132,801.00
LESS: FPL STREETLIGHTING				\$ -	(\$24,598.92)	(\$24,598.92)
ADD: INTEREST INCOME				\$ 656.34	\$2,435.57	\$ 3,091.91
BALANCE AT 9/31/18				\$ 124,748.64	\$ 637,756.03	\$ 762,504.67

**VILLAGE OF BISCAYNE PARK
CITT FUNDS**

FY 2019				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/18			\$ 124,748.64	\$ 637,756.03		\$ 762,504.67
DEPOSIT	10/4/18	\$	13,335.00	\$ 2,667.00	\$ 10,668.00		\$ 13,335.00
DEPOSIT	11/2/18	\$	9,729.00	\$ 1,945.80	\$ 7,783.20		\$ 9,729.00
DEPOSIT	12/4/18	\$	9,492.00	\$ 1,898.40	\$ 7,593.60		\$ 9,492.00
DEPOSIT	12/21/18	\$	12,885.00	\$ 2,577.00	\$ 10,308.00		\$ 12,885.00
DEPOSIT	2/7/19	\$	9,529.00	\$ 1,905.80	\$ 7,623.20		\$ 9,529.00
DEPOSIT	3/7/19	\$	10,174.00	\$ 2,034.80	\$ 8,139.20		\$ 10,174.00
DEPOSIT	4/9/19	\$	15,709.00	\$ 3,141.80	\$ 12,567.20		\$ 15,709.00
DEPOSIT	5/24/19	\$	10,048.00	\$ 2,009.60	\$ 8,038.40		\$ 10,048.00
DEPOSIT	6/13/19	\$	10,084.00	\$ 2,016.80	\$ 8,067.20		\$ 10,084.00
DEPOSIT	7/31/19	\$	14,709.00	\$ 2,941.80	\$ 11,767.20		\$ 14,709.00
DEPOSIT	8/15/19	\$	10,284.00	\$ 2,056.80	\$ 8,227.20		\$ 10,284.00
DEPOSIT	9/9/19	\$	10,139.00	\$ 2,027.80	\$ 8,111.20		\$ 10,139.00
DEPOSIT	9/24/19	\$	10,028.00	\$ 2,005.60	\$ 8,022.40		\$ 10,028.00
FY 19 TOTAL				\$ 29,229.00	\$ 116,916.00		\$ 146,145.00
LESS: TRANSFER DUE TO GF				\$ 6,240.89	\$ (203,509.64)		\$ (203,509.64)
ADD: INTEREST INCOME				\$ 1,087.96	\$ 4,351.07		\$ 5,439.03
BALANCE AT 9/30/19				\$ 161,306.49	\$ 555,513.46		\$ 710,579.06

FY 2020				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/19			\$ 161,306.49	\$ 555,513.46		\$ 716,819.95
DEPOSIT	10/9/19	\$	12,878.00	\$ 2,575.60	\$ 10,302.40		\$ 12,878.00
DEPOSIT	11/19/19	\$	9,533.00	\$ 1,906.60	\$ 7,626.40		\$ 9,533.00
DEPOSIT	12/23/19	\$	12,850.00	\$ 2,570.00	\$ 10,280.00		\$ 12,850.00
DEPOSIT	1/17/20	\$	10,084.00	\$ 2,016.80	\$ 8,067.20		\$ 10,084.00
FY 20 TOTAL				\$ 9,069.00	\$ 36,276.00		\$ 45,345.00
LESS: TRANSFER DUE TO GF					\$ (32,466.44)		\$ (32,466.44)
ADD: INTEREST INCOME				\$ 939.11	\$ 3,756		\$ 4,695.54
BALANCE AT 9/30/20				\$ 171,314.60	\$ 563,079.45		\$ 734,394.05

FY 2021				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/20			\$ 171,314.60	\$ 563,079.45		\$ 734,394.05
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
DEPOSIT				\$ -	\$ -		\$ -
FY 21 TOTAL				\$ -	\$ -		\$ -
TRANSFER TO GF				\$ (2,500.00)	\$ (64,040.50)		\$ (66,540.50)
ADD: INTEREST INCOME				\$ 358.08	\$ 1,432.32		\$ 1,790.40
BALANCE AT 9/30/2021				\$ 169,172.68	\$ 500,471.27		\$ 669,643.95

FY 2022				TRANSIT 20%	TRANSPORTATION 80%		TOTAL
BALANCE	9/30/21			\$ 169,172.68	\$ 500,471.27		\$ 669,643.95
DEPOSIT-8/24/2022				\$ -	\$ 66,500.00		\$ 66,500.00
DEPOSIT-12/7/22				\$ -	\$ 44,858.43		\$ 44,858.43
DEPOSIT				\$ -	\$ -		\$ -
FY 21 TOTAL				\$ -	\$ 111,358.43		\$ 111,358.43
TRANSFER TO GF				\$ (60,000.00)	\$ (242,632.69)		\$ (302,632.69)
ADD: INTEREST INCOME				\$ 106.20	\$ 424.77		\$ 530.97
BALANCE 12/31/2022				\$ 109,278.88	\$ 369,621.78		\$ 478,900.66

DUE TO GENERAL FUND				\$ -	\$ (4,431.65)		\$ (4,431.65)
DUE TO CITT (FY19 AUDIT)				\$ (13,199.00)	\$ (52,798.00)		\$ (65,997.00)
DUE TO CAPITAL PROJECTS				\$ -	\$ (58,431.00)		\$ (58,431.00)
BALANCE 12/31/2022				\$ 96,079.88	\$ 253,961.13		\$ 350,041.01

VILLAGE OF BISCAYNE PARK

CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
REVENUES:				
INTEREST INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$0	\$0	\$0	\$0
EXPENDITURES				
CAPITAL OUTLAY	\$103,656	\$25,914	\$0	\$25,914
TOTAL EXPENDITURES	\$103,656	\$25,914	\$0	\$25,914
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(\$103,656)	(\$25,914)	\$0	\$25,914
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	\$103,656	\$25,914	\$0	(\$25,914)
TOTAL OTHER FINANCING SOURCES/(USES)	\$103,656	\$25,914	\$0	(\$25,914)
NET CHANGE IN FUND BALANCES	\$0	\$0	\$0	\$0
FUND BALANCE-BEGINNING	\$0		\$58,431	
FUND BALANCE-ENDING	\$0		\$58,431	

VILLAGE OF BISCAYNE PARK

STATEMENT OF NET POSITION

PROPRIETARY FUND

DECEMBER 31, 2022

	BUSINESS-TYPE ACTIVITY ENTERPRISE FUND SANITATION
<u>ASSETS</u>	
CURRENT ASSETS	
CASH	\$87,766
DUE FROM OTHER FUNDS	\$407,744
TOTAL ASSETS	<u>\$495,510</u>
<u>LIABILITIES</u>	
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	---
TOTAL LIABILITIES	<u>\$0</u>
<u>NET POSITION</u>	
UNRESTRICTED	\$495,510
TOTAL NET POSITION	<u>\$495,510</u>

VILLAGE OF BISCAYNE PARK

SANITATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

PROPRETARY FUND

FOR THE PERIOD ENDED DECEMBER 31, 2022

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 12/31/22	ACTUAL THRU 12/31/22	VARIANCE
REVENUES:				
SANITATION ASSESSMENT	\$811,967	\$660,037	\$660,037	\$0
INTEREST INCOME	\$0	\$0	\$0	\$0
MISC INCOME	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$811,967	\$660,037	\$660,037	\$0
EXPENDITURES				
OTHER CONTRACTUAL SERVICES	\$717,497	\$179,374	\$179,124	\$250
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$717,497	\$179,374	\$179,124	\$250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$94,470	\$480,663	\$480,913	\$250
OTHER FINANCING SOURCES/(USES)				
OPERATING TRANSFER IN/(OUT)	(\$94,470)	(\$23,618)	\$0	\$23,618
TOTAL OTHER FINANCING SOURCES/(USES)	(\$94,470)	(\$23,618)	\$0	\$23,618
NET CHANGE IN FUND BALANCES	\$0	\$457,046	\$480,913	\$23,868
FUND BALANCE-BEGINNING	\$0		\$14,597	
FUND BALANCE-ENDING	\$0		\$495,510	